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**ACADIA PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Crowley, Louisiana**

**Financial Statements With
Independent Auditor's Report
As of and for the Year Ended
June 30, 2001**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12/12/01

**ACADIA PARISH SHERIFF
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Crowley, Louisiana**

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BROADHURST, HAMILTON & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

1

ROBERT C. BROADHURST, CPA (1989)
JOE E. HAMILTON, CPA, CFP
BARBARA B. HAMILTON, CPA

WAYNE J. HARISTY, CPA
NICOLE D. BROUSSARD, CPA

626 N. AVENUE G
P. O. DRAWER 505
CROWLEY, LOUISIANA 70527-0505
TEL: (337) 783-6515
FAX: (337) 788-1491

November 27, 2001

INDEPENDENT AUDITOR'S REPORT

HONORABLE KENNETH GOSS
Acadia Parish Sheriff and
Ex-Officio Parish Tax Collector
Crowley, Louisiana

We have audited the financial statements of the Tax Collector Agency Fund of the Acadia Parish Sheriff, as of and for the year ended June 30, 2001, as listed in the table of contents. These financial statements are the responsibility of the Acadia Parish Sheriff's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

As described in Note 1, the Acadia Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Acadia Parish, and the accompanying financial statements present information only on his activities as parish tax collector. Further, the accompanying financial statements have been prepared on the basis of cash receipts and disbursements which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly the assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Acadia Parish Sheriff as of June 30, 2001, and the collections and distributions for the year then ended, on the basis of accounting as described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 2001 on the Acadia Parish Sheriff's compliance with laws, regulations, and contracts, and my consideration of the agency's internal control over financial reporting. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



Certified Public Accountants

ACADIA PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Crowley, Louisiana

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TAX COLLECTOR AGENCY FUND

STATEMENT OF ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
AS OF JUNE 30, 2001

ASSETS:

Cash

\$ 1,200,035

LIABILITIES:

Due to taxing bodies and others

\$ 1,200,035

NOTE: See accompanying notes and Independent Auditor's report.

EXHIBIT A

**ACADIA PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Crowley, Louisiana**

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TAX COLLECTOR AGENCY FUND

**STATEMENT OF COLLECTIONS, DISTRIBUTIONS, AND UNSETTLED BALANCES
FOR THE YEAR ENDED JUNE 30, 2001**

UNSETTLED BALANCES, JUNE 30, 2000: **\$ 988,288**

COLLECTIONS:

Ad valorem taxes:	
Current year	\$ 9,921,453
Prior year	28,019
Ad valorem taxes paid under protest	438,150
State Revenue Sharing	1,200,049
Sportsmen licenses	8,751
Parish licenses	124,704
Interest on:	
Time deposits	21,188
Delinquent taxes	12,175
Protested taxes	24,666
Tax notices, etc.	11,183
Refunds	<u>13,885</u>

Total Collections **\$ 11,804,223**

Total **\$ 12,792,511**

DISTRIBUTIONS:

Louisiana Department of Wildlife and Fisheries	\$ 8,552
Louisiana Forestry Commission	4,915
Louisiana Tax Commission	4,867
Acadia Parish:	
Assessor	601,856
Police Jury	2,390,676
School Board	4,889,945
Sheriff	1,389,354
Drainage districts	1,059,243
Hospital districts	107,919
Fire protection districts	773,972
Harbor and Terminal District	42,629
Pension funds	302,667
Refunds	<u>15,881</u>

Total Distributions **\$ 11,592,476**

UNSETTLED BALANCES, JUNE 30, 2001 **\$ 1,200,035**

NOTE: See accompanying notes and Independent Auditor's report.

EXHIBIT B

**ACADIA PARISH SHERIFF
Crowley, Louisiana
TAX COLLECTOR AGENCY FUND**

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NOTES TO FINANCIAL STATEMENTS

INTRODUCTION:

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes, parish licenses, state revenue sharing funds, and angling, hunting and trapping licenses.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF ACCOUNTING

The accounts of the parish tax collector are established to reflect the collections imposed by law, the distributions pursuant to such law, and unsettled balances due various tax recipient bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions recognized when paid.

B. REPORTING ENTITY

Louisiana Revised Statute 24:517(D) requires the accounts of each parish tax collector to be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the sheriff related only to his responsibility as ex-officio parish tax collector. Amounts included in these financial statements are also included in the sheriff's annual general purpose financial statements.

C. CASH

State law authorizes the sheriff to deposit tax collections, in interest bearing accounts, with a bank domiciled in the parish where the funds are collected. Further, the sheriff may invest these deposits in certificates of deposit or other investments permitted by law. At June 30, 2001, the sheriff has cash and cash equivalents (bank balances) totaling \$1,290,073. All cash is deposited in interest bearing demand accounts, and is secured through \$100,000 of federal deposit insurance and \$6,006,248 of pledged securities (market value) held by the custodial bank in the name of the fiscal agency bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent bank has failed to pay deposited funds upon demand.

(Continued)

ACADIA PARISH SHERIFF
Crowley, Louisiana
TAX COLLECTOR AGENCY FUND

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NOTES TO FINANCIAL STATEMENTS

NOTE 2: STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act 1038 of 1999 were distributed as follow:

Acadia Parish:	
Police Jury	\$ 338,940
School Board	258,062
Assessment District	99,521
Drainage Districts	127,141
Hospital Districts	28,261
Harbor and Terminal District	5,898
Sheriff's Allocation	180,000
Commissions to Sheriff's General Fund	141,808
Pension funds	<u>20,418</u>
Total	<u>\$ 1,200,049</u>

NOTE 3: TAXES PAID UNDER PROTEST

Louisiana Revised Statute 47:1576 provides that taxpayers, at the time of payment of all taxes due may give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of this notice, the amount paid shall be segregated and held by the tax collector for a period of thirty days. If suit is filed within the thirty day period for recovery of such amounts, the funds segregated shall be held pending outcome of the suit. If the taxpayer prevails, the tax collector shall refund the amount due, with interest at the rate of two per cent per annum from the day the funds were received by the tax collector. The following is a summary of the transactions relating to protested taxes:

<u>Tax Roll</u>	<u>Balance July 1, 2000</u>	<u>Taxes</u>	<u>Interest</u>	<u>Reductions</u>	<u>Balance June 30, 2001</u>
1994	\$ 111,390	\$ -	\$ 2,712	\$ -	\$ 114,102
1995	144,269	-	2,873	-	147,142
1996	105,732	-	2,746	-	108,478
1997	95,449	-	3,042	-	98,491
1998	177,196	-	4,150	(67,214)	114,132
1999	161,502	-	3,204	(77,311)	87,395
2000	<u>-</u>	<u>438,150</u>	<u>5,939</u>	<u>-</u>	<u>444,089</u>
Total	<u>\$ 795,538</u>	<u>\$ 438,150</u>	<u>\$ 24,666</u>	<u>\$ (144,525)</u>	<u>\$ 1,113,829</u>

(Concluded)

**INDEPENDENT AUDITOR'S REPORTS REQUIRED
BY GOVERNMENT AUDITING STANDARDS**

The following Independent auditor's reports on compliance and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

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November 27, 2001

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING

HONORABLE KENNETH GOSS
Acadia Parish Sheriff and
Ex-Officio Parish Tax Collector
Crowley, Louisiana

We have audited the financial statements of the Tax Collector Agency Fund of the Acadia Parish Sheriff as of and for the year ended June 30, 2001 and have issued my report thereon dated November 27, 2001. We conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Acadia Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Acadia Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Acadia Parish Sheriff, tax recipient bodies and interested state agencies and is not intended to be and should not be used by anyone other than these specified parties.



Certified Public Accountants

**ACADIA PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
Crowley, Louisiana**

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2001**

A. SUMMARY OF AUDIT RESULTS

- 1. The auditor's report expresses an unqualified opinion on the financial statements of the Tax Collector Agency Fund of the Acadia Parish Sheriff.**
- 2. No instances of noncompliance material to the financial statements of the Tax Collector Agency Fund of the Acadia Parish Sheriff were disclosed during the audit.**
- 3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting.**

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

**ACADIA PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
Crowley, Louisiana**

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2001**

There were no audit findings reported in the audit for the year ended June 30, 2000.